

CODNOR PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

I have carried out an Internal Audit of the Council's books and records in accordance with the Council's requirements and planned coverage under the guidelines of Governance and Accountability for Local Councils. My Internal Audit and this Report are undertaken in order to assist the Parish Council in completing the Annual Governance and Accountability Return for 2023/24 and it is not a replacement for any External Audit.

This work has been carried out on a sample basis to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. Where areas of concern are encountered additional work is undertaken to ascertain the extent of the problem and to form an opinion as to the effect on Council finances and procedures. Advice can then be given to correct the situation and the Council can then agree further controls where necessary to ensure future compliance with regulations.

My audit has covered the work carried out by the Parish Clerk in office during the year ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper, timely and correct manner.

Annual Governance and Accountability Return

Annual Internal Audit Report

The "Not Covered" response to part F in relation to Petty Cash is because the Parish Council does not use Petty Cash.

The "Not Covered" response to part K is because this section does not apply to the Parish Council.

Continued.

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Although not points that require immediate action I would like to recommend the following should be reviewed before the next financial year end.

Firstly, the Risk Assessment should be brought up to date to ensure good coverage of all risks identified with grading of Low, Medium and High. Derbyshire Association of Local Councils can give guidance on current best practice in this matter.

Secondly, there should be a formal setting out of the Internal Financial Controls to assist in the understanding of the processes and procedures of keeping the books and records, running the bank accounts and overseeing the Budget for the smooth running of the Council's financial matters. This will assist in the continued running of the Council in the absence of the Clerk should this happen at any time.

My inspection of the Parish Council records is now concluded, I consider that the system of internal control in place during 2023/24 was working in a satisfactory manner.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
Derbyshire
S42 5ED

23rd May 2024